

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
NEWNAN DIVISION

In Re: §
FOUNDATION AMBULANCE, INC. § Case No. 20-10165-PMB
Debtor §

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter 7 of the United States Bankruptcy Code was filed on 01/23/2020. The undersigned trustee was appointed on 02/24/2020.
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized gross receipts of \$ 62,500.00

Funds were disbursed in the following amounts:

Payments made under an interim disbursement	0.00
Administrative expenses	13,206.29
Bank service fees	495.46
Other payments to creditors	0.00
Non-estate funds paid to 3 rd Parties	0.00
Exemptions paid to the debtor	0.00
Other payments to the debtor	0.00

Leaving a balance on hand of¹ \$ 48,798.25

The remaining funds are available for distribution.

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. §326(a) on account of the disbursement of the additional interest.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was 11/30/2020 and the deadline for filing governmental claims was 11/30/2020. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$6,375.00. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests a sum of \$6,375.00, for a total compensation of \$6,375.00². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00, and now requests reimbursement for expenses of \$543.45, for total expenses of \$543.45².

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 09/15/2023 By: /s/ GRIFFIN E. HOWELL, III
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

² If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Exhibit A

Case No: 20-10165 PMB
Case Name: FOUNDATION AMBULANCE, INC.

Judge: Paul M. Baisier

Trustee Name: GRIFFIN E. HOWELL, III

Date Filed (f) or Converted (c): 01/23/2020 (f)

341(a) Meeting Date: 03/06/2020

For Period Ending: 09/15/2023

Claims Bar Date: 11/30/2020

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. Accounts receivable	8,720.00	0.00	OA	0.00	FA
2. Other inventory or supplies as of July 2019	5,000.00	0.00	OA	0.00	FA
3. Office furniture	0.00	0.00	OA	0.00	FA
4. Office fixtures	0.00	0.00	OA	0.00	FA
5. Other machinery, fixtures, and equipment (excluding farm machinery and equipment)	20,000.00	2,500.00		2,500.00	FA
6. See Schedule G - (Lease of 116 Noth 85 Parkway, Fayetteville, GA, 30214; Lease of 110 North 85 Parkway, Fayetteville, GA, 30214)	0.00	0.00	OA	0.00	FA
7. Void (u)	0.00	N/A		0.00	FA
8. PREFERENCE CLAIM AGAINST OLATHE FORD SALES, INC., ADVERSARY PROCEEDING NO. 20-01037	185,000.00	185,000.00		60,000.00	FA
9. 2009 FORD ECONOLINE E450 - FLATBED TRUCK, 144,584 MILES (u)	6,500.00	0.00		0.00	FA
10. ACCUDRAFT PAINT BOOTH, MODEL ACCUDRAFT TX, SERIAL NUMBER C7030 (u)	0.00	0.00	OA	0.00	FA

TOTALS (Excluding Unknown Values)

\$225,220.00

\$187,500.00

Gross Value of Remaining Assets
\$62,500.00 \$0.00
(Total Dollar Amount in Column 6)

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

TRUSTEE COMPROMISED CLAIM AGAINST OLATHE FORD. TRUSTEE HAS OBJECTED TO CLAIMS. TAX RETURNS HAVE BEEN FILED. TRUSTEE HAS SUBMITTED TFR TO THE U.S. TRUSTEE.

- RE PROP # 5 -- Trustee was selling machinery and equipment of Foundation Ambulance, but the sale fell through. Order dated 4/17/20 [de #31] allowed for the bankruptcy estate to receive \$2,500.00 which represented one-half of the non-refundable deposit.
- RE PROP # 7 -- Asset voided as funds received should have been linked to asset #5
- RE PROP # 8 -- The preference claim is a scheduled asset as the transfer was listed in the SOFA
- RE PROP # 9 -- ASSET ADDED BY AMENDMENT DATED 10/14/20 [de #44], THEN AMENDED AMENDMENT FILED 10/15/20 (FOR SAME ASSET) [de #45]

Initial Projected Date of Final Report (TFR): 07/15/2022

Current Projected Date of Final Report (TFR): 12/30/2023

Exhibit A

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 20-10165
Case Name: FOUNDATION AMBULANCE, INC.

Trustee Name: GRIFFIN E. HOWELL, III
Bank Name: Axos Bank
Account Number/CD#: XXXXXX0170
Checking

Exhibit B

Taxpayer ID No: XX-XXX6101
For Period Ending: 09/15/2023

Blanket Bond (per case limit): \$29,875.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
05/01/20	5	Frontier Ambulance Solutions, LLC C/O Akerman LLP	One-half of non-refundable deposit per Order dated 4/17/20 [de #31]	1129-000	\$2,500.00		\$2,500.00
04/09/21	8	Olathe Ford c/o Mann & Wooldridge, P.C.	Payment on compromise of preference claim against Olathe Ford per 3/24/21 Order [de #51]	1141-000	\$60,000.00		\$62,500.00
05/03/21		Axos Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$49.68	\$62,450.32
06/01/21		Axos Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$68.96	\$62,381.36
07/01/21		Axos Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$66.65	\$62,314.71
08/02/21		Axos Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$68.80	\$62,245.91
09/01/21		Axos Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$68.73	\$62,177.18
09/27/21	1001	Morris Manning & Martin, LLP 1600 Atlanta Financial Center 3343 Peachtree Road, NE Atlanta, GA 30326	Special Counsel for Trustee fees and expenses Payment of Special Counsel for Trustee fees and expenses per 9/22/21 Order [Docket No. 60]			\$13,206.29	\$48,970.89
		Morris Manning & Martin, LLP	(\$12,355.00)	3210-000			
		Morris Manning & Martin, LLP	(\$851.29)	3220-000			
10/01/21		Axos Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$66.44	\$48,904.45
11/01/21		Axos Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$54.00	\$48,850.45

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 20-10165
Case Name: FOUNDATION AMBULANCE, INC.

Trustee Name: GRIFFIN E. HOWELL, III
Bank Name: Axos Bank
Account Number/CD#: XXXXXX0170
Checking
Blanket Bond (per case limit): \$29,875.00
Separate Bond (if applicable):

Exhibit B

Taxpayer ID No: XX-XXX6101
For Period Ending: 09/15/2023

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
12/01/21		Axos Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$52.20	\$48,798.25

COLUMN TOTALS	\$62,500.00	\$13,701.75
Less: Bank Transfers/CD's	\$0.00	\$0.00
Subtotal	\$62,500.00	\$13,701.75
Less: Payments to Debtors	\$0.00	\$0.00
Net	\$62,500.00	\$13,701.75

Exhibit B

TOTAL OF ALL ACCOUNTS			
	NET		ACCOUNT
	NET DEPOSITS	DISBURSEMENTS	BALANCE
XXXXXX0170 - Checking	\$62,500.00	\$13,701.75	\$48,798.25
	-----	-----	-----
	\$62,500.00	\$13,701.75	\$48,798.25
	-----		-----
	(Excludes account transfers)	(Excludes payments to debtors)	Total Funds on Hand
Total Allocation Receipts:	\$0.00		
Total Net Deposits:	\$62,500.00		
Total Gross Receipts:	\$62,500.00		

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 20-10165-PMB

Date: September 15, 2023

Debtor Name: FOUNDATION AMBULANCE, INC.

Claims Bar Date: 11/30/2020

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
100 2100	GRIFFIN E. HOWELL, III CHAPTER 7 TRUSTEE PO BOX 2271 GRIFFIN, GA 30224	Administrative		\$0.00	\$6,375.00	\$6,375.00
100 2200	GRIFFIN E. HOWELL, III CHAPTER 7 TRUSTEE PO BOX 2271 GRIFFIN, GA 30224	Administrative		\$0.00	\$543.45	\$543.45
100 2700	Clerk, United States Bankruptcy Court 1340 United States Courthouse 75 Ted Turner Drive, SW Atlanta, GA 30303	Administrative		\$0.00	\$538.00	\$538.00
100 3110	GRIFFIN E. HOWELL, III GRIFFIN E. HOWELL, III & ASSOC., LTD. P.O. BOX 2271 GRIFFIN, GA 30224	Administrative		\$0.00	\$6,191.50	\$6,191.50
100 3210	Morris Manning & Martin, LLP 1600 Atlanta Financial Center 3343 Peachtree Road, NE Atlanta, GA 30326	Administrative		\$0.00	\$12,355.00	\$12,355.00
100 3220	Morris Manning & Martin, LLP 1600 Atlanta Financial Center 3343 Peachtree Road, NE Atlanta, GA 30326	Administrative		\$0.00	\$851.29	\$851.29
100 3410	STONEBRIDGE ACCOUNTING & FORENSICS, LLC P.O. BOX 1290 GRAYSON, GA 30017	Administrative		\$0.00	\$7,388.00	\$7,388.00
100 3420	STONEBRIDGE ACCOUNTING & FORENSICS, LLC P.O. BOX 1290 GRAYSON, GA 30017	Administrative		\$0.00	\$120.10	\$120.10
5 280 5800	DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE P.O. BOX 7317 PHILADELPHIA, PA 19101- 7317	Priority		\$0.00	\$100.00	\$100.00

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 20-10165-PMB

Date: September 15, 2023

Debtor Name: FOUNDATION AMBULANCE, INC.

Claims Bar Date: 11/30/2020

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
1 300 7100	ULINE P.O. BOX 88741 CHICAGO, IL 60680	Unsecured		\$0.00	\$117.06	\$117.06
2 300 7100	QUILL PO BOX 37600 PHILADELPHIA, PA 19101	Unsecured		\$0.00	\$1,393.76	\$1,393.76
3 300 7100	XPO LOGISTICS C/O RMS PO BOX 19253 MINNEAPOLIS, MN 55419	Unsecured		\$0.00	\$220.25	\$220.25
4 300 7100	COMPLETE BUSINESS SOLUTIONS GROUP, INC/RECEIVER 20 N 3RD STREET PHILADELPHIA, PA 19106	Unsecured		\$0.00	\$159,001.03	\$159,001.03
6 300 7100	LEGACY FIRE APPARATUS 600 EARL ROAD SHOREWOOD, IL 60404	Unsecured		\$0.00	\$2,350.81	\$2,350.81
7 300 7100	TEN-8 FIRE EQUIPMENT, INC. 2904 59TH AVE DR. E. BRADENTON, FL 34203-3420	Unsecured		\$0.00	\$18,659.75	\$18,659.75
8 300 7100	TYFOR INVESTMENTS, INC. C/O C/O JOHN A. CREASY, JR. 4200 NORTHSIDE PKWY, STE 200 ATLANTA, GA 30327	Unsecured		\$0.00	\$12,166.00	\$12,166.00
9 300 7100	SQUIRELANE, LLC 4200 NORTHSIDE PARKWAY BLG ONE, SUITE 200 ATLANTA, GA 30327-3032	Unsecured		\$0.00	\$12,166.00	\$12,166.00
10 300 7100	AMERICAN EXPRESS NATIONAL BANK C/O BECKET AND LEE LLP PO BOX 3001 MALVERN PA 19355-0701	Unsecured		\$0.00	\$5,404.68	\$5,404.68

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 20-10165-PMB

Date: September 15, 2023

Debtor Name: FOUNDATION AMBULANCE, INC.

Claims Bar Date: 11/30/2020

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
11 300 7100	FUNDING METRICS, LLC 3220 TILLMAN DRIVE, SUITE 200 BENSALEM, PA 19020-1902	Unsecured		\$0.00	\$20,075.00	\$20,075.00
12 300 7100	LONSEAL 928 E. 238TH ST. CARSON, CA 90745	Unsecured		\$0.00	\$3,501.84	\$3,501.84
13 300 7100	AMERICAN EXPRESS NATIONAL BANK C/O BECKET AND LEE LLP PO BOX 3001 MALVERN PA 19355-0701	Unsecured		\$0.00	\$49,823.14	\$49,823.14
15 300 7100	MCMMASTER-CARR SUPPLY COMPANY PO BOX 7690 CHICAGO, IL 30680-7690	Unsecured		\$0.00	\$3,885.90	\$3,885.90
16 300 7100	NATIONAL FUNDING 9820 TOWNE CENTRE DR SAN DIEGO, CA 92121	Unsecured		\$0.00	\$86,275.78	\$86,275.78
17 300 7100	DIANA DUBBELD 2920 BOBOLINK LANE KALAMAZOO, MI 49008	Unsecured		\$0.00	\$463,449.80	\$463,449.80
18 300 7100	SOUTH STATE BANK, N.A. FKA CENTER STATE BANK, N.A. MATTHEW MAYNOR 1234 KING STREET JACKSONVILLE, FL 32204	Unsecured		\$0.00	\$540,496.96	\$540,496.96
19 350 7200	EVS LTD 3702 W. SAMPLE STREET SOUTH BEND, IN 46619	Unsecured		\$0.00	\$11,529.00	\$11,529.00
11 400 4210	FUNDING METRICS, LLC 3220 TILLMAN DRIVE, SUITE 200 BENSALEM, PA 19020-1902	Secured		\$0.00	\$41,166.04	\$0.00

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 20-10165-PMB

Date: September 15, 2023

Debtor Name: FOUNDATION AMBULANCE, INC.

Claims Bar Date: 11/30/2020

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
14 400 4210	FAYETTE COUNTY TAX COMMISSIONER 140 STONEWALL AVENUE W. STE. 110 FAYETTEVILLE, GA 30214	Secured		\$0.00	\$9,865.94	\$0.00
18 400 4210	SOUTH STATE BANK, N.A. FKA CENTER STATE BANK, N.A. MATTHEW MAYNOR 1234 KING STREET JACKSONVILLE, FL 32204	Secured		\$0.00	\$15,000.00	\$0.00
Case Totals				\$0.00	\$1,491,011.08	\$1,424,979.10

Code#: Trustee's Claim Number, Priority Code, Claim Type (UTC)

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 20-10165-PMB

Case Name: FOUNDATION AMBULANCE, INC.

Trustee Name: GRIFFIN E. HOWELL, III

Balance on hand \$ 48,798.25

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
11	FUNDING METRICS, LLC	\$ 41,166.04	\$ 0.00	\$ 0.00	\$ 0.00
14	FAYETTE COUNTY TAX COMMISSIONER	\$ 9,865.94	\$ 0.00	\$ 0.00	\$ 0.00
18	SOUTH STATE BANK, N.A.	\$ 15,000.00	\$ 0.00	\$ 0.00	\$ 0.00

Total to be paid to secured creditors \$ 0.00

Remaining Balance \$ 48,798.25

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee Fees: GRIFFIN E. HOWELL, III	\$ 6,375.00	\$ 0.00	\$ 6,375.00
Trustee Expenses: GRIFFIN E. HOWELL, III	\$ 543.45	\$ 0.00	\$ 543.45
Attorney for Trustee Fees: GRIFFIN E. HOWELL, III	\$ 6,191.50	\$ 0.00	\$ 6,191.50
Accountant for Trustee Fees: STONEBRIDGE ACCOUNTING & FORENSICS, LLC	\$ 7,388.00	\$ 0.00	\$ 7,388.00

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Accountant for Trustee Expenses: STONEBRIDGE ACCOUNTING & FORENSICS, LLC	\$ 120.10	\$ 0.00	\$ 120.10
Charges: Clerk, United States Bankruptcy Court	\$ 538.00	\$ 0.00	\$ 538.00
Other: Morris Manning & Martin, LLP	\$ 12,355.00	\$ 12,355.00	\$ 0.00
Other: Morris Manning & Martin, LLP	\$ 851.29	\$ 851.29	\$ 0.00

Total to be paid for chapter 7 administrative expenses \$ 21,156.05

Remaining Balance \$ 27,642.20

Applications for prior chapter fees and administrative expenses have been filed as follows:

NONE

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$100.00 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
5	DEPARTMENT OF THE TREASURY	\$ 100.00	\$ 0.00	\$ 100.00

Total to be paid to priority creditors \$ 100.00

Remaining Balance \$ 27,542.20

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$1,378,987.76 have been allowed and will be paid pro rata only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 2.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1	ULINE	\$ 117.06	\$ 0.00	\$ 2.34
2	QUILL	\$ 1,393.76	\$ 0.00	\$ 27.84
3	XPO LOGISTICS	\$ 220.25	\$ 0.00	\$ 4.40
4	COMPLETE BUSINESS SOLUTIONS GROUP, INC./RECEIVER	\$ 159,001.03	\$ 0.00	\$ 3,175.69
6	LEGACY FIRE APPARATUS	\$ 2,350.81	\$ 0.00	\$ 46.95
7	TEN-8 FIRE EQUIPMENT, INC.	\$ 18,659.75	\$ 0.00	\$ 372.69
8	TYFOR INVESTMENTS, INC. C/O	\$ 12,166.00	\$ 0.00	\$ 242.99
9	SQUIRELANE, LLC	\$ 12,166.00	\$ 0.00	\$ 242.99
10	AMERICAN EXPRESS NATIONAL BANK	\$ 5,404.68	\$ 0.00	\$ 107.95
11	FUNDING METRICS, LLC	\$ 20,075.00	\$ 0.00	\$ 400.95
12	LONSEAL	\$ 3,501.84	\$ 0.00	\$ 69.94
13	AMERICAN EXPRESS NATIONAL BANK	\$ 49,823.14	\$ 0.00	\$ 995.11
15	MCMASTER-CARR SUPPLY COMPANY	\$ 3,885.90	\$ 0.00	\$ 77.61
16	NATIONAL FUNDING	\$ 86,275.78	\$ 0.00	\$ 1,723.17
17	DIANA DUBBELD	\$ 463,449.80	\$ 0.00	\$ 9,256.37
18	SOUTH STATE BANK, N.A.	\$ 540,496.96	\$ 0.00	\$ 10,795.21

Total to be paid to timely general unsecured creditors \$ 27,542.20

Remaining Balance \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$11,529.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent.

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
19	EVS LTD	\$ 11,529.00	\$ 0.00	\$ 0.00

Total to be paid to tardy general unsecured creditors \$ 0.00

Remaining Balance \$ 0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

NONE